

Abridged Accounts
for the year ended 31 March 2022
for
LITTLE GREEN WESTRA LIMITED

LITTLE GREEN WESTRA LIMITED
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LITTLE GREEN WESTRA LIMITED
Accountants' Report
For the year ended 31 March 2022

These financial statements have been prepared in accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Acts that relate to preparing the financial statements of the company for the year ended 31 March 2022.

We have prepared these finance statements based on the accounting records, information and explanations provided by you. We do not express any opinion on the financial statements.

On the Balance Sheet you have acknowledged your duties under the prevailing Companies Acts to ensure that the company keeps adequate accounting records and prepares financial statements that give a true and fair view.

You have determined that the company is exempt from the statutory requirement for an audit for this accounting year. Therefore, the financial statements are unaudited.

The financial statements are provided exclusively to the director for the limited purpose mentioned above, and may not be used or relied upon for any other purpose or by any other person, and we shall not be liable for any other usage or reliance.

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MBS Accountants
Unit 3 Tuffley Park
Lower Tuffley Lane
Gloucester
GL2 5DE
16 December 2022

LITTLE GREEN WESTRA LIMITED
Statement of Financial Position
As at 31 March 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible fixed assets		129,270	125,998
		129,270	125,998
Current assets			
Debtors		26,788	6,007
Cash at bank and in hand		22,880	65,044
		49,668	71,051
Creditors: amount falling due within one year		(36,239)	(139,928)
Net current assets		13,429	(68,877)
Total assets less current liabilities		142,699	57,121
Creditors: amount falling due after more than one year		-	(50,000)
Provisions for liabilities		(50)	(11)
Net assets		142,649	7,110
Capital and reserves			
Called up share capital		1	1
Profit and loss account		142,648	7,109
Shareholder's funds		142,649	7,110

For the year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the companies act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 15 December 2022 and were signed by:

Rhodri Bowen

Director

LITTLE GREEN WESTRA LIMITED
Notes to the Abridged Financial Statements
For the year ended 31 March 2022

General Information

Little Green Westra Limited is a private company, limited by shares, registered in , registration number 10628444, registration address Little Green Westra, Dinas Powys, South Glamorgan, CF64 4HA.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

Going concern basis

The directors believe that the company is experiencing good levels of sales growth and profitability, and that it is well placed to manage its business risks successfully. Accordingly, they have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Government grants

Government grants received are credited to deferred income. Grants towards capital expenditure are released to the income statement over the expected useful life of the assets. Grants received towards revenue expenditure are released to the income statement as the related expenditure is incurred.

Taxation

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Current and deferred tax assets and liabilities are not discounted

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the reporting date.

Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Current and deferred tax assets and liabilities are not discounted.

Dividends

Proposed dividends are only included as liabilities in the statement of financial position when their payment has been approved by the shareholders prior to the statement of financial position date.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Motor Vehicles	25% Reducing Balance
Improvements to property	10% Straight Line

Provisions

Provisions are recognised when the company has a present obligation as a result of a past event which it is more probable than not will result in an outflow of economic benefits that can be reasonably estimated.

Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2. Average number of employees

Average number of employees during the year was 7 (2021 : 6).

3. Tangible fixed assets

Cost or valuation	Plant and Machinery	Motor Vehicles	Improvements to property	Total
	£	£	£	£
At 01 April 2021	-	7,323	142,782	150,105
Additions	491	24,163	-	24,654
Disposals	-	-	-	-
At 31 March 2022	491	31,486	142,782	174,759
Depreciation				
At 01 April 2021	-	3,475	20,631	24,106
Charge for year	100	7,004	14,279	21,383
On disposals	-	-	-	-
At 31 March 2022	100	10,479	34,910	45,489
Net book values				
Closing balance as at 31 March 2022	391	21,007	107,872	129,270
Opening balance as at 01 April 2021	-	3,848	122,150	125,998

4. Share Capital

Allotted, called up and fully paid	2022	2021
	£	£
1 Class A share of £1.00 each	1	1
	1	1

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.